IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

TUESDAY, THE EIGHTEENTH DAY OF JANUARY
TWO THOUSAND AND FIVE

PRESENT

THE HON'BLE MR JUSTICE M.H.S. ANSARI

and
THE HON'BLE MR JUSTICE T.CH.SURYA RAO

WRIT PETITION NO : 25140 of 2004

Between:

M/s. Kennametal Widia India Limited, Begumpet, Hyderabad, Rep. by its DGM-Legal & Company Secretary,

Mr. S. Ramaprasad.

..... PETITIONER

AND

1 The Commercial Tax Officer, Begumpet Circle, Hyderabad.
2 The Appellate Deputy Commissioner (CT), Punjagutta

Division, Hyderabad.
3 The Additional Commissioner (CT), Legal, Andhra Pradesh,

Nampally, Hyderabad.
4 The Branch Manager, Central Bank of India,
R.P. Road Branch, Secunderabad.
5 The Branch Manager, HSBC Limited, Manipal Centre,
North Block, Dickenson Road, Bangalore - 560 042.
6 The Branch Manager, Standard Chartered Grindlays Bank

Limited, Raheja towers, 26, M.G. Road, Bangalore-560

001.

7 The Branch Manager, ICICI Bank Limited,
Raheja towers, 3rd Floor, East Wing, 26-27, M.G. Road,
Bangalore - 560 001.

8 The Branch Manager, HDFC Bank Limited, Post Box No.

5106, Shankarayanarayana Building, 25/1 M.G. Road,

Bangalore - 560 001.

9 The Branch Manager, Corporation Bank,
Industrial Finance Branch, No.1, Queens Road, Bangalore

560 001.

10 The Branch Manager, Central Bank of India,
Kempegowda Road, Bangalore - 560 001.

.....RESPONDENTS

Petition under Article 226 of the Constitution of India praying that in the circumstances stated in the affidavit filed herein the High Court may be pleased to issue a Writ of Mandamus or any other appropriate Writ or order or direction restraining the 1st Respondent from taking any coercive steps for collection of disputed demand of Rx.1,17,45,772/- pursuant to the order dated July 24, 2004 passed by him and the notice dated 29-12-2004 issued under Section 17 of the Act till the dispose of the revision petition by the 3rd Respondent or appeal by the 2nd Respondent for the assessment year 2003-04 and pass such other order or orders

Counsel for the Petitioner:MR.P.SRINIVASA REDDY

Counsel for the Respondent Nos.1 to 3: GP FOR COMMERCIAL TAXES

The Court made the following :

O R D E R (Per MHSA,J)

From the perusal of the relief as prayed for, it would appear that petitioner sought certain directions with respect to the notice under Section 17 of the APGST Act. It is also apparent that an appeal against order of assessment has been filed and is pending adjudication before the 2nd respondent herein.

2. The condition precedent for entertaining appeal is a pre-deposit of 12.5 percent of tax. That condition has been complied with. In addition, petitioner has also deposit Rs.44,04,665/-, whereupon notice under Section 17 of APGST Act was withdrawn.

3. The prayer of the petitioner as urged before the court by his

learned counsel is that, the respondent authorities be restrained from enforcing the recovery of the balance tax until disposal of the appeal pending before the 2nd respondent.

4. Keeping in view, as already noticed, that fifty percent of the tax in dispute has been paid, we direct that the 2nd respondent shall dispose of the appeal pending before him in accordance with law without insisting upon the payment of balance fifty percent of the tax and the 1st respondent shall not take any coercive steps for recovery of the said fifty percent of the disputed tax pending disposal of the said appeal. Thereafter it shall be open to effect recovery in accordance with law, depending upon the result of the appeal.

5. Writ petition accordingly stands disposed of in terms as above. No costs.

M.H.S.ANSARI,J

T.CH.SURYA RAO,J

AVS

DATE:18.01.2005

To

1 The Commercial Tax Officer, Begumpet Circle, Hyderabad.
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11. Two C.Cs. to G.P. for Commercial Taxes, A.P.High Court Buildings, Hyderabad (O.U.T.).

12. Two C.D. copies.